FY.51039US1A PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Kato et al. Appl. No.

: 10/791.164 Filed : March 2, 2004

For : OFF ROAD VEHICLE WITH AIR

INTAKE SYSTEM

Examiner Hau Van Phan

Group Art Unit : 3618

CERTIFICATE OF EFS WEB TRANSMISSION

I hereby certify that this correspondence, and any other attachment noted on the automated Acknowledgement Receipt, is being transmitted from within the Pacific Time zone to the Commissioner for Patents via the EFS Web

server on: March 10, 2008

/Michael Guiliana/

(Date) Michael A. Guiliana, Reg. No. 42,611

RESPONSE TO SEPTEMBER 10, 2007 OFFICE ACTION

Mail Stop Amendment

Commissioner for Patents P.O. Box 1450 Alexandria VA 22313-1450

Dear Sir:

In response to the Office Action mailed September 10, 2007, Applicants respectfully submit the following comments and amendments.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.